

EXHIBIT B

Individuals Providing Services

**SUMMARY OF PROFESSIONALS AND PARAPROFESSIONALS
PROVIDING SERVICES FROM JUNE 1, 2009 THROUGH SEPTEMBER 30, 2009**

| Name of Professional | Title and Office | Year Admitted | 2009 Billing Rate¹ | Total Hours | Total Amount Billed |
|-----------------------------|----------------------------|----------------------|--------------------------------------|--------------------|----------------------------|
| Christopher F. Graham | Partner, New York | 1983 | \$725.00 | 45.4 | \$32,915.00 |
| John G. Aldridge | Senior Counsel, Atlanta | 1968 | \$650.00 | 0.0 | \$0.00 |
| Mark S. Kaufman | Partner, Atlanta | 1973 | \$600.00 | 410.0 | \$246,000.00 |
| William L. Floyd | Senior Counsel, Atlanta | 1965 | \$595.00 | 0.0 | \$0.00 |
| Patrick M. McGeehan | Partner, Atlanta | 1983 | \$525.00 | 29.9 | \$15,697.50 |
| Paul C. Hurdle, III | Partner, Washington | 1977 | \$475.00 | 0.0 | \$0.00 |
| Gary W. Marsh | Partner, Atlanta | 1985 | \$475.00 | 25.2 | \$11,970.00 |
| Charles D. Weiss | Partner, Atlanta | 1989 | \$475.00 | 80.3 | \$38,142.50 |
| Henry F. Sewell | Partner, Atlanta | 1986 | \$460.00 | 2.9 | \$1,334.00 |
| James D. Levine | Partner, Atlanta | 1982 | \$460.00 | 0.0 | \$0.00 |
| Jason M. Silverman | Associate, Washington | 2001 | \$460.00 | 0.0 | \$0.00 |
| Laurence R. Phillips | Partner, San Diego | 1997 | \$450.00 | 2.7 | \$1,215.00 |
| J. David Larsen | Partner, Los Angeles | 1997 | \$450.00 | 0.0 | \$0.00 |
| Brian Olasov | Managing Director, Atlanta | N/A | \$450.00 | 15.8 | \$7,110.00 |

¹ These rates are the same rates charged to the non-bankruptcy clients of McKenna Long & Aldridge LLP. All professionals and paraprofessionals submitted time records to (i) the Fee Committee; (ii) Lehman Brothers Holdings Inc.; (iii) counsel for the Debtors, Weil, Gotshal & Manges, LLP; (iv) counsel for the Official Committee of Unsecured Creditors, Milbank, Tweed, Hadley & McCloy LLP; and (v) the Office of the United States Trustee for the Southern District of New York (collectively, the "Notice Parties") in accordance with the Order Appointing Fee Committee and Approving Fee Application Protocol and the Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

| Name of Professional | Title and Office | Year Admitted | 2009 Billing Rate | Total Hours | Total Amount Billed |
|-----------------------------|-------------------------|----------------------|--------------------------|--------------------|----------------------------|
| James W. Culbreth | Counsel, Atlanta | 1974 | \$420.00 | 1.8 | \$756.00 |
| Gerald Walling | Counsel, Atlanta | 1972 | \$410.00 | 178 | \$72,980.00 |
| Alan F. Kaufman | Counsel, New York | 2000 | \$400.00 | 27.4 | \$10,960.00 |
| Katherine M. Lewis | Partner, Atlanta | 2000 | \$400.00 | 15.8 | \$6,320.00 |
| David A. Geiger | Partner, Atlanta | 1998 | \$395.00 | 66.5 | \$26,267.50 |
| Thomas D. Hall | Senior Counsel, Atlanta | 1983 | \$390.00 | 13.9 | \$5,421.00 |
| Timothy J. Plunkett | Associate, New York | 2007 | \$365.00 | 0.0 | \$0.00 |
| Samantha Rein | Associate, Atlanta | 2000 | \$365.00 | 3.3 | \$1,204.50 |
| B. Summer Chandler | Associate, Atlanta | 2001 | \$355.00 | 432.4 | \$153,502.00 |
| Jessica H. Mayes | Associate, New York | 2009 | \$350.00 | 29.2 | \$10,220.00 |
| S. Elizabeth Hall | Associate, Atlanta | 2004 | \$320.00 | 0.0 | \$0.00 |
| James H. Ludlam | Associate, Atlanta | 2002 | \$305.00 | 17.8 | \$5,429.00 |
| Alison M. Elko | Associate, Atlanta | 2003 | \$305.00 | 148.9 | \$45,414.50 |
| Douglas Flaum | Associate, Atlanta | 2006 | \$305.00 | 168.6 | \$51,423.00 |
| Sharice V. Owens | Associate, Atlanta | 2006 | \$285.00 | 0.0 | \$0.00 |
| Amanda Redick | Associate, Atlanta | 2006 | \$285.00 | 45.6 | \$12,996.00 |
| David Gordon | Associate, Atlanta | 2006 | \$285.00 | 370.2 | \$105,507.00 |
| Peter Yoxall | Associate, Atlanta | 2007 | \$285.00 | 0.0 | \$0.00 |
| Matthew James | Associate, Atlanta | 2004 | \$305.00 | 0.0 | \$0.00 |

| Name of Professional | Title and Office | Year Admitted | 2009 Billing Rate | Total Hours | Total Amount Billed |
|---------------------------------|--|----------------------|---|--------------------------------------|---|
| Theron Mclarty | Summer Associate, Atlanta | N/A | \$225.00 | 7.6 | \$1,710.00 |
| Adam Linkner | Summer Associate, Atlanta | N/A | \$225.00 | 39.2 | \$8,820.00 |
| Professionals: | | | Blended Rate: \$406.57 | Total Hours: 2178.4 | Total Fees: \$874,314.50 |
| | | | | | |
| Name of Paraprofessional | Title and Office | Year Admitted | 2009 Billing Rate | Total Hours | Total Amount Billed |
| Ann Pearson | Paralegal, Atlanta | N/A | \$225.00 | 0.0 | \$0.00 |
| Fran L. Russell | Paralegal, Atlanta | N/A | \$225.00 | 150.9 | \$33,952.50 |
| Michelle S. Grycner | Paralegal, San Diego | N/A | \$215.00 | 60.4 | \$12,986.00 |
| Janet L. Tobin | Paralegal, Atlanta | N/A | \$210.00 | 0.0 | \$0.00 |
| Robert M. Gee | Paralegal, New York | N/A | \$210.00 | 1.8 | \$378.00 |
| Joyce Miller | Paralegal, Atlanta | N/A | \$195.00 | 1.1 | \$214.50 |
| Sue Plunkett | Paralegal, Atlanta | N/A | \$195.00 | 4.7 | \$1,294.50 |
| Inghe Francois | Paralegal, Atlanta | N/A | \$190.00 | 0.0 | \$0.00 |
| Cindy Adams | Research Librarian, Atlanta | N/A | \$180.00 | 0.2 | \$36.00 |
| Christine Everheart | Litigation Support Specialist, San Diego | N/A | \$180.00 | 3.0 | \$540.00 |
| Lashaunda M. Stafford | Paralegal, Atlanta | N/A | \$170.00 | 0.0 | \$0.00 |
| Erik W. Bolte | Litigation Support Analyst, Washington | N/A | \$160.00 | 1.2 | \$192.00 |

| Name of Paraprofessional | Title and Office | Year Admitted | 2009 Billing Rate | Total Hours | Total Amount Billed |
|---|-------------------------------------|----------------------|---|--------------------------------------|---|
| LaTandra D. Williams | Litigation Support Analyst, Atlanta | N/A | \$160.00 | 8.2 | \$1,312.00 |
| Sansanee Sermprungsuk | Research Librarian, Atlanta | N/A | \$145.00 | 1.7 | \$246.50 |
| Sarah E. Forshee | Paralegal, Atlanta | N/A | \$85.00 | 0.0 | \$0.00 |
| Paraprofessionals: | | | Blended Rate: \$183.00 | Total Hours: 233.2 | Total Fees: \$51,152.00 |
| | | | | | |
| Total for Professionals and Paraprofessionals:² | | | | Total Hours: 2411.6 | Total Fees: \$924,446.50 |

² The services that McKenna rendered to the debtors during the Third Interim Compensation Period required 2411.6 hours of the time of professionals and paraprofessionals. During the Third Interim Compensation Period, McKenna incurred fees in the amount of \$924,446.50. McKenna has reduced its fees and is seeking compensation in the amount of \$922,873.50 for 2403.3 hours. This amount does not include additional discretionary reductions made by McKenna in the exercise of billing judgment.